

EXHIBIT C

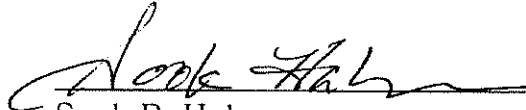
AFFIDAVIT OF TRANSLATIONS

STATE OF NEW YORK)
)
COUNTY OF NEW YORK) **ss.:**

I, Sook Hahm, being duly sworn, hereby deposes and says:

1. The accompanying document is a translation into English of a document written in foreign language, i.e. Korean.
2. Deponent is ably qualified to make such translation of said document from Korean into English by virtue of the following qualifications: I am native speaker of the Korean language; and I studied English in Korea continuously from Ewha Womans University in Seoul, Korea, and am a court-certified interpreter for New York State Courts and Federal Courts.
3. Deponent's translation is made pursuant to CPLR 2101(b) and is a true and accurate and complete translation of said document to the best of my knowledge, ability and belief.

Sworn to before me this
21st day of SEPTEMBER, 2007


Sook B. Hahm
Certified Court Interpreter


Notary Public

JONG DAE HONG
Notary Public, State of New York
No. 01H05017418
Qualified in Queens County
Commission Expires September 7, 2009

Contract

For the purpose of smooth sales of Menitou Springs Mineral Water, following items are agreed under the contract between Menitou Springs Mineral Water's President Kwon Oh Yoon ('A') and Journalists Federation of Korea's Director, Ji Young Gil ('B').

Menitou Mineral water

- 1) 'A' appoints its designated sales right of Menitou Springs Mineral Water to 'B'
- 2) As a condition for sales right transfer, 'B' paid 'A' in amount of one million dollars (US \$1,000.000.), and advance payment of one million dollars (US \$1,000,000) was made for the Mineral Water inventory.
- 3) 'B' will pay 'A' one hundred thousand dollar (US \$100,000) for the contract. Balance amount, one million eight hundred thousand dollar (US \$1,800,000) to be paid by December 23, 2004.
- 4) 'B' will have contract period of 5 years. After 2 year from the business commencement, orders for one million dollar or more must be placed, each year. As a general rule, inventory payment of Menitou Mineral Water will be paid in advance.
- 5) 'B' will need to place its orders, in writing, normally 3 months in advance. Ex-factory price is determined at US \$1 per 1L bottle.
- 6) In order to increase revenue and smooth sales of Mineral Water, 'B' will establish and operate a corporate office in New York.
- 7) This contract goes in effect when 'B' makes the balance payment. If 'B' request, 'A' will provide all information pertaining Mineral Water to fully support and cooperate for smooth sales and revenue.
- 8) Any item not listed will follow general business practices. Two copies of this contract will dated, signed and safely kept them for future reference.

Menitou Mineral Water INC.

Journalists Federation of
Korea

President
Kwon Oh Yoon [Signed]

Director
Ji Young Gil [Signed]

제 약 서

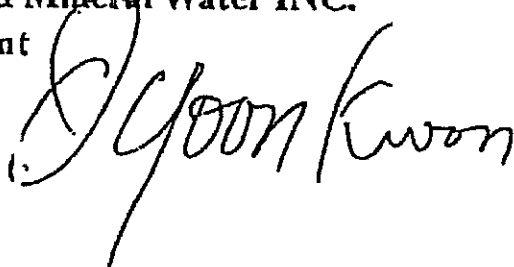
매니토우 미네랄 워터 대표 권오윤(갑)과 한국언론인 연합회 본부장 지영길(을) 간에 매니.토우 스프링스 미네랄 워터의 원활한 판매를 위하여 다음 사항을 합의 계약함.

Manitou Mineral water

- 1) 갑은 을에게 매니토우 스프링스 미네랄 워터의 지점 판매권을 부여한다.
- 2) 판매권 이양 조건으로 을은 갑에게 금 100만불(US \$ 1,000,000)을 지급하고, 미네랄 워터 대금 일백만 불 (US \$ 1,000,000)을 선 지불키로 한다.
- 3) 을은 갑에게 계약금으로 일십만 불(US \$ 100,000)을 지급하고, 잔금 180만불(US \$ 1,800,000)은 2004년 12월23일 까지 지불키로 한다. 12.9
- 4) 을의 계약기간은 5년으로 하고 사업개시 2년 뒤로부터 매년 일백만 불 이상을 주문 발주 하여야 하고 매니토우 미네랄 워터의 물품대는 선금을 원칙으로 한다.
- 5) 을은 물량 주문 시 통상 3개월 전에 문서로 주문 발주하여야 하며 출고 가격은 1L 한 병 당 US \$ / 로 정한다.
- 6) 을은 미네랄 워터의 원활한 판매와 매출 증대를 위하여 뉴욕에 법인 사무실을 두고 운영토록 한다.
- 7) 을은 잔금 지불 시 본 계약의 효력이 발생하며 갑은 원활한 판매와 매출을 위하여 을의 요청 시 미네랄 워터에 관한 모든 자료를 제공하고 적극 협력한다.
- 8) 명문화 되지 아니한 제반사항은 일반상거래에 따르며 후 일을 증 하여 본 계약서를 2부 작성하여 서명 날인하여 보관한다.

Manitou Mineral Water INC.
President

권오윤



Journalists Federation of Korea
Director

지영길

